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U.S. Congress

Internal tax laws

[Washington?]

[1869]

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INTERNAL TAX LAWS

PASSED AT THE

THIRD SESSION FORTIETH CONGRESS, AND FIRST SESSION FORTY-FIRST CONGRESS.

AN ACT to amend an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight, be amended as follows, to wit:

That section eight be amended so that in case of a distiller or distilling apparatus erected prior to the twentieth of July, eighteen hundred and sixty-eight, on a tract or lot of land held under a lease or other evidence of title less than fee simple, which was not required by the laws of the State to be recorded in order to be valid at the time of its execution, or in any case where the title was then and has continued to be in litigation, or where the owner is possessed of the fee but encumbered with a mortgage executed and duly recorded prior to the said twentieth of July, eighteen hundred and sixty-eight, and not due, or where the fee is held by a femme covert, minor, person of unsound mind, or other person incapable of giving consent as required by said act, a bond may be taken at the discretion of the Commissioner, as provided for in said section for a distillery erected on land the lease or other evidence of title to which was duly recorded prior to the passage of this act: *Provided*, That nothing herein contained shall be so construed as to apply to any distillery or distilling apparatus not erected prior to the twentieth of July, eighteen hundred and sixty-eight.

That section twenty be so amended that in case of distilleries having a producing capacity of less than one hundred gallons in twenty-four hours, and in which grain or meal is mashed by hand and without the use of steam, sixty gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain.

That section fifty-six be amended so as to extend the time for withdrawing distilled spirits from bonded warehouse until the thirtieth of June, eighteen hundred and sixty-nine, but subject to an additional tax on each proof gallon deposited and bonded in warehouse at the rate of one cent for each month after the twentieth of April, eighteen hundred and sixty-nine, and until withdrawn; and any distilled spirits remaining in bonded warehouse after the thirtieth day of June, eighteen hundred and sixty-nine, shall be forfeited to the United States and disposed of as provided in said section.

That section fifty-nine be amended so that on and after the first day of May, eighteen hundred and sixty-nine, every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, or wash, through continuous closed vessels and pipes, until the manufacture thereof is

complete, and every wholesale or retail liquor dealer who has in his possession any still or leach tub, or who shall keep any other apparatus for the purpose of rectifying in any manner distilled spirits, and every person who, without rectifying, purifying, or refining distilled spirits, shall, by mixing such spirits, wine, or other liquor, with any materials, manufacture any spurious, imitation, or compound liquors, for sale, under the name of whiskey, brandy, gin, rum, wine, spirits, cordials, or wine biters, or any other name, shall be regarded as a rectifier, and as being engaged in the business of rectifying; and so much of the act, to which this is an amendment, as relates to compounders of liquors, and as is inconsistent with the provisions of the section hereby amended, be, and the same *are* [is] hereby, repealed. And said section fifty-nine is further amended as follows: strike out the fourth paragraph thereof, relating to retail liquor dealers, and the fifth paragraph to and including the words "shall be required to pay the special tax of a wholesale dealer," and insert in lieu of the portion stricken out the following:

Retail dealers in liquors shall pay twenty-five dollars. Every person who sells or offers for sale foreign or domestic distilled spirits, wines, or malt liquors, in less quantities than five gallons at the same time, shall be regarded as a retail dealer in liquors.

Wholesale liquor dealers shall each pay one hundred dollars. Every person who sells or offers for sale foreign or domestic distilled spirits, wines, or malt liquors in quantities of not less than five gallons at the same time, shall be regarded as a wholesale liquor dealer.

Dealers in liquors whose sales, including sales of all other merchandise, shall exceed twenty-five thousand dollars, shall each pay an additional tax at the rate of one dollar for every one hundred dollars of sales of liquors in excess of such twenty-five thousand dollars; and on every thousand dollars of sales of other merchandise shall pay at the same rate as a wholesale dealer; and such excess shall be returned, assessed, and paid in the same manner as required of wholesale dealers. But no distiller or brewer, who has paid his special tax as such, and who sells only distilled spirits or malt liquors of his own production, at the place of manufacture, in the original casks or packages to which the tax stamps are affixed, shall be required to pay the special tax of a wholesale dealer on account of such sales.

That section fifty-nine be further amended so as to require that distillers of brandy, from grapes, peaches, and apples, exclusively, producing less than one hundred and fifty barrels annually, shall pay a special tax of fifty dollars, and, in addition thereto, the tax of four dollars per barrel of forty proof gallons.

That section eighty-eight be amended so that either the proprietor's name or the manufacturer's name shall be printed on the label for cigars provided for in said section.

SEC. 2. *And be it further enacted*, That section one hundred and fifty-five of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as amended by the ninth section of the act of July thirteenth, eighteen hundred and sixty-six, be further amended by adding thereto the following: And the fact that any adhesive stamp so bought, sold, offered for sale, used, or had in possession as aforesaid, has been washed or restored by removing or altering the cancelling or defacing marks thereon, shall be prima facie proof that such stamp has been once used and removed by the possessor thereof from some vellum, parchment, paper, instrument, or writing, charged with taxes imposed by law, in violation of the provisions of this section.

SEC. 3. *And be it further enacted*, That any person having in his possession any tobacco, snuff, or cigars, manufactured and sold or removed from the manufactory, or from any place where tobacco, snuff, or cigars are made, since July twentieth, eighteen hundred and sixty-eight, or any person having in his possession cigars imported from foreign countries since July twentieth, eighteen hundred and sixty-eight, or withdrawal from a United States bonded warehouse since said date, such tobacco, snuff, and cigars, having been put up in packages as prescribed in the act to which this act is an amendment, and all the other requirements of said act relating to tobacco, snuff, and cigars having been complied with, and who, on the first day of February, eighteen hundred and sixty-nine, filed with the assessor or assistant assessor of the district within which he resides, or has his place of business, the inventory required by the seventy-eighth and ninety-fourth sections of the act of July twentieth, eighteen hundred and sixty-eight, and who shall, prior to selling or offering such tobacco, snuff, or cigars for sale, affix and cancel proper internal revenue stamps, shall be entitled to have refunded to him an amount of tax previously paid thereon, equal to the value of the stamps affixed before sale as aforesaid; and the Commissioner of Internal Revenue shall be, and is hereby, authorized, on appeal to him made, to refund and pay back a sum of money equal to the value of the stamps so affixed, upon satisfactory evidence submitted to him that the tobacco and snuff were actually manufactured and removed from the place of manufacture, and that the cigars were so manufactured and removed, or imported and withdrawn from a United States bonded warehouse, and the several rates of tax imposed on such goods by the act of July twentieth, eighteen hundred and sixty-eight, as aforesaid, assessed and paid, and that the claimant had in all respects complied with the internal revenue laws as far as they have been or may be applicable to such articles. The Commissioner of Internal Revenue is hereby authorized and empowered to prescribe such rules and regulations for carrying out the provisions of this section as in his judgment shall be deemed proper and necessary; and the Commissioner may in any case, at his discretion, allow snuff and smoking tobacco manufactured prior to the twentieth of July, eighteen hundred and sixty-eight, not in wooden packages, to be stamped and sold in the original packages; and the rate of duty on cigars imported prior to July twentieth, eighteen hundred and sixty-eight, and now remaining in bond, shall be the same as on cigars imported after that date.

Approved, April 10, 1869.

AN ACT to amend an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the seventy-eighth section of "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twentieth, eighteen hundred and sixty-eight, be, and the same is hereby, amended by striking out the words "first day of January," wherever they occur in said section, and inserting in lieu thereof the words "fifteenth day of February."

Approved, December 22, 1868.

AN ACT to allow deputy collectors of internal revenue acting as collectors the pay of collectors, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any deputy collector of internal revenue who has performed, or may hereafter perform, under authority or requirement of law, the duties of collector of internal revenue in consequence of any vacancy in the office of such collector, shall be entitled to and receive so much of the same pay and compensation as is provided by law for such collector; but no such payment shall in any case be made when the collector has received or is entitled to receive compensation for services rendered during the same period of time.

SEC. 2. *And be it further enacted,* That those persons who held the office of distillery inspector on the second of March, eighteen hundred and sixty-seven, and who continued to perform the duties of that office in ignorance of the repeal of the statute creating it, be paid at the rate of five dollars per day for such time prior to April first, eighteen hundred and sixty-seven, as they were actually employed, the amounts so paid to be approved by the Commissioner of Internal Revenue, and paid out of the appropriation for assessing and collecting the internal revenue.

Approved, March 1, 1869.

AN ACT to amend an act entitled "An act to exempt certain manufacturers from internal tax, and for other purposes," approved March thirty-first, eighteen hundred and sixty-eight.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act to exempt certain manufacturers from internal tax, and for other purposes, approved March thirty-one, eighteen hundred and sixty-eight, be, and hereby is, amended in the second section thereof so as to remit all taxes upon naval machinery which had not accrued prior to the first day of April, eighteen hundred and sixty-eight.

Approved, March 3, 1869.

JOINT RESOLUTION to supply omissions in the enrolment of certain appropriation acts approved March third, eighteen hundred and sixty-nine.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the following items, omitted in the enrolment of appropriation acts approved March third, eighteen hundred and sixty-nine, be, and the same are hereby, as amended, made valid portions of the acts from which they were omitted, viz:

In the "Act making appropriations for the legislative, executive, and judicial expenses of the government for the year ending the thirtieth of June, eighteen hundred and seventy," after the proviso to the paragraph commencing "For salaries and expenses of collectors, assessors, assistant assessors, revenue agents," &c., insert: "*Provided further,* That after the passage of this act the proprietors of all internal revenue bonded warehouses shall reimburse to the United States the expenses and salary of all storekeepers or other officers in charge of such warehouses, and the same shall be paid into the treasury and accounted for like other public moneys."

In the "Act making appropriations for sundry civil expenses of the government for the year ending June thirtieth, eighteen hundred and seventy, and for other purposes," under the heading "Public Buildings and Grounds," before the item "For pay of lamplighters, gas-fitting," &c., insert "For lighting the Capitol and President's house and public grounds around them and around the executive offices, thirty thousand dollars."

Approved, March 29, 1869.

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END OF
TITLE